

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1604 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-3.5-6-31, AS AMENDED BY P.L.146-2008,
- 4 SECTION 342, IS AMENDED TO READ AS FOLLOWS
- 5 [EFFECTIVE JULY 1, 2009]: Sec. 31. (a) As used in this section,
- 6 "public safety" refers to the following:
- 7 (1) A police and law enforcement system to preserve public peace
- 8 and order.
- 9 (2) A firefighting and fire prevention system.
- 10 (3) Emergency ambulance services (as defined in
- 11 IC 16-18-2-107).
- 12 (4) Emergency medical services (as defined in IC 16-18-2-110).
- 13 (5) Emergency action (as defined in IC 13-11-2-65).
- 14 (6) A probation department of a court.
- 15 (7) Confinement, supervision, services under a community
- 16 corrections program (as defined in IC 35-38-2.6-2), or other
- 17 correctional services for a person who has been:
- 18 (A) diverted before a final hearing or trial under an agreement
- 19 that is between the county prosecuting attorney and the person
- 20 or the person's custodian, guardian, or parent and that provides
- 21 for confinement, supervision, community corrections services,
- 22 or other correctional services instead of a final action
- 23 described in clause (B) or (C);
- 24 (B) convicted of a crime; or
- 25 (C) adjudicated as a delinquent child or a child in need of
- 26 services.
- 27 (8) A juvenile detention facility under IC 31-31-8.
- 28 ~~(9) A juvenile detention center under IC 31-31-9.~~
- 29 ~~(+0)~~ (9) A county jail.
- 30 ~~(+1)~~ (10) A communications system (as defined in IC 36-8-15-3)
- 31 or an enhanced emergency telephone system (as defined in

1 IC 36-8-16-2).

2 ~~(12)~~ **(11)** Medical and health expenses for jail inmates and other
3 confined persons.

4 ~~(13)~~ **(12)** Pension payments for any of the following:

5 (A) A member of the fire department (as defined in
6 IC 36-8-1-8) or any other employee of a fire department.

7 (B) A member of the police department (as defined in
8 IC 36-8-1-9), a police chief hired under a waiver under
9 IC 36-8-4-6.5, or any other employee hired by a police
10 department.

11 (C) A county sheriff or any other member of the office of the
12 county sheriff.

13 (D) Other personnel employed to provide a service described
14 in this section.

15 (b) The county income tax council may adopt an ordinance to
16 impose an additional tax rate under this section to provide funding for
17 public safety if

18 ~~(1) the county income tax council has imposed a tax rate under~~
19 ~~section 30 of this chapter, in the case of a county containing a~~
20 ~~consolidated city; or~~

21 ~~(2) the county income tax council has imposed a tax rate of at~~
22 ~~least twenty-five hundredths of one percent (0.25%) under section~~
23 ~~30 of this chapter, a tax rate of at least twenty-five hundredths of~~
24 ~~one percent (0.25%) under section 32 of this chapter, or a total~~
25 ~~combined tax rate of at least twenty-five hundredths of one~~
26 ~~percent (0.25%) under sections 30 and 32 of this chapter, in the~~
27 ~~case of a county other than a county containing a consolidated~~
28 ~~city.~~

29 (c) A tax rate under this section may not exceed ~~the following:~~

30 ~~(1) Five-tenths of one percent (0.5%); in the case of a county~~
31 ~~containing a consolidated city.~~

32 ~~(2) twenty-five hundredths of one percent (0.25%), in the case of~~
33 ~~a county other than a county containing a consolidated city.~~

34 (d) If a county income tax council adopts an ordinance to impose a
35 tax rate under this section, the county auditor shall send a certified
36 copy of the ordinance to the department and the department of local
37 government finance by certified mail.

38 (e) A tax rate under this section is in addition to any other tax rates
39 imposed under this chapter and does not affect the purposes for which
40 other tax revenue under this chapter may be used.

41 (f) Except as provided in subsection (l), the county auditor shall
42 distribute the portion of the certified distribution that is attributable to
43 a tax rate under this section to the county and to each municipality in
44 the county. The amount that shall be distributed to the county or
45 municipality is equal to the result of:

46 (1) the portion of the certified distribution that is attributable to a
47 tax rate under this section; multiplied by

(2) a fraction equal to:

(A) the total property taxes being collected in the county by the county or municipality for the calendar year; divided by

(B) the sum of the total property taxes being collected in the county by the county and each municipality in the county for the calendar year.

The county auditor shall make the distributions required by this subsection not more than thirty (30) days after receiving the portion of the certified distribution that is attributable to a tax rate under this section. Tax revenue distributed to a county or municipality under this subsection must be deposited into a separate account or fund and may be appropriated by the county or municipality only for public safety purposes.

(g) The department of local government finance may not require a county or municipality receiving tax revenue under this section to reduce the county's or municipality's property tax levy for a particular year on account of the county's or municipality's receipt of the tax revenue.

(h) The tax rate under this section and the tax revenue attributable to the tax rate under this section shall not be considered for purposes of computing:

(1) the maximum income tax rate that may be imposed in a county under section 8 or 9 of this chapter or any other provision of this chapter;

(2) the maximum permissible property tax levy under STEP EIGHT of IC 6-1.1-18.5-3(b);

~~(3) the total county tax levy under IC 6-1.1-21-2(g)(3); IC 6-1.1-21-2(g)(4); or IC 6-1.1-21-2(g)(5) (before the repeal of IC 6-1.1-21); or~~

~~(4) (3)~~ the credit under IC 6-1.1-20.6.

(i) The tax rate under this section may be imposed or rescinded at the same time and in the same manner that the county may impose or increase a tax rate under section 30 of this chapter.

(j) The department of local government finance and the department of state revenue may take any actions necessary to carry out the purposes of this section.

(k) Notwithstanding any other provision, in Lake County the county council (and not the county income tax council) is the entity authorized to take actions concerning the additional tax rate under this section.

(l) Two (2) or more political subdivisions that are entitled to receive a distribution under this section may adopt resolutions providing that some part or all of those distributions shall instead be paid to one (1) political subdivision in the county to carry out specific public safety purposes specified in the resolutions.

SECTION 2. IC 6-3.5-6-31.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 31.1. (a) This section applies to a**

1 county having a consolidated city. If an ordinance has been
2 adopted by the county income tax council under section 31 of this
3 chapter before January 1, 2009, the tax rate in effect on January
4 1, 2009, remains in effect for purposes of this section.

5 (b) As used in this section, "other purposes" includes
6 distributions to the county's capital improvement board of
7 managers for:

8 (1) operating and maintenance costs of facilities; and

9 (2) Indiana Convention Center marketing.

10 (c) As used in this section, "public safety" refers to the
11 following:

12 (1) A police and law enforcement system to preserve public
13 peace and order.

14 (2) A firefighting and fire prevention system.

15 (3) Emergency ambulance services (as defined in
16 IC 16-18-2-107).

17 (4) Emergency medical services (as defined in
18 IC 16-18-2-110).

19 (5) Emergency action (as defined in IC 13-11-2-65).

20 (6) A probation department of a court.

21 (7) Confinement, supervision, services under a community
22 corrections program (as defined in IC 35-38-2.6-2), or other
23 correctional services for a person who has been:

24 (A) diverted before a final hearing or trial under an
25 agreement that is between the prosecuting attorney and the
26 person or the person's custodian, guardian, or parent and
27 that provides for confinement, supervision, community
28 corrections services, or other correctional services instead
29 of a final action described in clause (B) or (C);

30 (B) convicted of a crime; or

31 (C) adjudicated as a delinquent child or a child in need of
32 services.

33 (8) A juvenile detention facility under IC 31-31-8.

34 (9) A juvenile detention center under IC 31-31-9.

35 (10) A county jail.

36 (11) A communications system (as defined in IC 36-8-15-3) or
37 an enhanced emergency telephone system (as defined in
38 IC 36-8-16-2).

39 (12) Medical and health expenses for jail inmates and other
40 confined persons.

41 (13) Pension payments for any of the following:

42 (A) A member of the fire department (as defined in
43 IC 36-8-1-8) or any other employee of a fire department.

44 (B) A member of the police department (as defined in
45 IC 36-8-1-9), a police chief hired under a waiver under
46 IC 36-8-4-6.5, or any other employee hired by a police
47 department.

48 (C) A county sheriff or any other member of the office of

1 the county sheriff.

2 (D) Other personnel employed to provide a service
3 described in this section.

4 (d) The county income tax council may adopt an ordinance to
5 impose an additional tax rate under this section to provide funding
6 for public safety and other purposes, if the county income tax
7 council has imposed a tax rate under section 30 of this chapter. A
8 tax rate under this section may not exceed five-tenths percent
9 (0.5%).

10 (e) If a county income tax council adopts an ordinance to impose
11 a tax rate under this section, the county auditor shall send a
12 certified copy of the ordinance to the department and the
13 department of local government finance by certified mail.

14 (f) A tax rate under this section is in addition to any other tax
15 rates imposed under this chapter and does not affect the purposes
16 for which other tax revenue under this chapter may be used.

17 (g) Except as provided in subsection (m), the county auditor
18 shall distribute the part of the certified distribution that is
19 attributable to a tax rate under this section to the county and to
20 each municipality in the county. The amount that shall be
21 distributed to the county or municipality is equal to the result of:

22 (1) the part of the certified distribution that is attributable to
23 a tax rate under this section; multiplied by

24 (2) a fraction equal to:

25 (A) the total property taxes being collected in the county by
26 the county or municipality for the calendar year; divided
27 by

28 (B) the sum of the total property taxes being collected in
29 the county by the county and each municipality in the
30 county for the calendar year.

31 The county auditor shall make the distributions required by this
32 subsection not more than thirty (30) days after receiving the part
33 of the certified distribution that is attributable to a tax rate under
34 this section.

35 (h) Tax revenue distributed to a municipality that is not a
36 consolidated city under this section must be deposited into a
37 separate account or fund and may be appropriated by the
38 municipality only for public safety purposes. Tax revenue
39 distributed to the county or the consolidated city under this section
40 must be:

41 (1) deposited into a separate account or fund and may be
42 appropriated by the county or the consolidated city only for
43 public safety purposes; or

44 (2) used for other purposes, if the city-county legislative body
45 adopts an ordinance to allocate part or all of the revenue for
46 other purposes.

47 If the city-county legislative body adopts an ordinance under this
48 subsection to allocate the revenue from a tax rate under this

1 section for public safety or for other purposes, or both, the county
 2 auditor shall send a certified copy of the ordinance to the
 3 department of local government finance by certified mail.

4 (i) The department of local government finance may not require
 5 a county or municipality receiving tax revenue under this section
 6 to reduce the county's or municipality's property tax levy for a
 7 particular year on account of the county's or municipality's receipt
 8 of the tax revenue.

9 (j) The tax rate under this section and the tax revenue
 10 attributable to the tax rate under this section shall not be
 11 considered for purposes of computing:

12 (1) the maximum income tax rate that may be imposed in a
 13 county under section 8 or 9 of this chapter or any other
 14 provision of this chapter;

15 (2) the maximum permissible property tax levy under STEP
 16 EIGHT of IC 6-1.1-18.5-3(b); or

17 (3) the credit under IC 6-1.1-20.6.

18 (k) The tax rate under this section may be imposed or rescinded
 19 at the same time and in the same manner that the county may
 20 impose or increase a tax rate under section 30 of this chapter.

21 (l) The department of local government finance and the
 22 department of state revenue may take any actions necessary to
 23 carry out the purposes of this section.

24 (m) Two (2) or more political subdivisions that are entitled to
 25 receive a distribution under this section may adopt resolutions
 26 providing that some part or all of those distributions shall instead
 27 be paid to one (1) political subdivision in the county to carry out
 28 specific public safety purposes specified in the resolutions."

29 Page 2, delete lines 24 through 42.

30 Delete pages 3 through 7.

31 Page 8, delete lines 1 through 10.

32 Page 22, delete lines 7 through 42.

33 Delete page 23.

34 Page 24, delete lines 1 through 11.

35 Renumber all SECTIONS consecutively.

(Reference is to EHB 1604 as printed April 7, 2009.)

Senator SIMPSON